

EXHIBIT C

**DECLARATION OF PROFESSOR TAMMY KOLBE IN SUPPORT OF SCHOOL
DISTRICT CREDITORS' MOTION TO JOIN THE CREDITORS' COMMITTEE**

TAMMY KOLBE, declares as follows:

1. I am a tenured Associate Professor of Educational Leadership and Policy Studies at the University of Vermont. I received my doctorate in Educational Leadership and Policy Studies from the University of Vermont. I have taught courses on Cost and Cost Effectiveness Analysis of Education and Social Programs and the Economics of Education, among others, to graduate students and conduct research on education finance, particularly special education funding and the cost of educating students with disabilities.

2. I have been retained as an expert by counsel for several school districts related to their claim of damages from the opioid crisis.

3. I am among the nation's leading experts on the cost of special education and special education funding systems. My research focuses on applied policy analysis and includes, in particular, quantitative evaluations and other studies on the education of students with disabilities, along with related policy, program design, and funding issues. I consult regularly with governments and education agencies on special education policy, funding, and similar issues. I am a member of the editorial board of the Journal of Education Finance and the National Education Policy Center. I have published widely on economic issues in education, including recently for the National Education Policy Center (June 2019) a national assessment of special education funding systems, "Funding Special Education."

4. Children who are exposed to opioids before birth, including those with Neonatal Abstinence Syndrome (NAS), experience a range of disabilities and challenges in school that include problems with cognitive processing, executive functioning, emotional self-regulation, speech delays, learning, and behavior. Due to these challenges, schools provide a wide range of

supports, services, and interventions for students exposed to opioids, often at great expense.

5. One subset of those costs is to provide special education and related services. A child born with NAS or with opioid exposure before birth is likely to be a “child with a disability,” and thus entitled to a free and appropriate public education under the federal Individuals with Disabilities Education Act (IDEA). To provide the appropriate education mandated by federal law, schools must provide special education and related services appropriate to students’ needs.

6. A school district must provide special education supports and related services to an eligible child with a disability from age 3 until graduation or his or her 22nd birthday.

7. Mandated special education services include a vast array of education related services, supports, and therapies including (a) individual and small group instruction; (b) behavior plans and supports; (c) social work services; (d) psychological services; (e) speech therapy; (f) physical therapy, (g) occupational therapy; (h) adaptations and modifications of curriculum, materials, buildings, and instruction; (i) specialized curriculum and methods of instruction from staff with particularized training and credentials; (j) behavior, functional, and psychological evaluations; (k) transition and practical life skills evaluations and instruction; (l) instructional programs, curricula, methods, and classrooms specifically designed and operated for students with disabilities; (m) adaptive technology; (n) the support of additional staff with expertise in special education and one-on-one dedicated staff members; and (o) day schools or residential schools that have special facilities, equipment, and staff with particular skills and expertise to facilitate student learning.

8. Special education services are critically important for the student, but tremendously expensive for schools. For FY2019, total spending for special education

nationwide topped \$80 billion. Moreover, the total cost of special education has steadily increased over time as the number of students with a disability has increased.

9. Although the services are mandated by federal law, in recent years the federal appropriations for special education have declined and now cover just about 15% of total special education costs. The remaining 85% of special education costs – totaling tens of billions of dollars each year – are paid for using state tax dollars and local taxes raised by school district levies.

10. For a single student eligible for special education, the cost of those services can exceed \$100,000 per year. While some students with special education services may have regular tutoring and social work sessions, for example, other students need a full-time dedicated staff person, very specialized small group learning environments with intensive daily services that can only be provided in a dedicated classroom with teachers who are trained and credentialed to provide those services, or even an entirely specialized school. A dedicated staff person can easily cost a school district over \$50,000 per year, and a specialized school can cost well over \$100,000 per student per year.

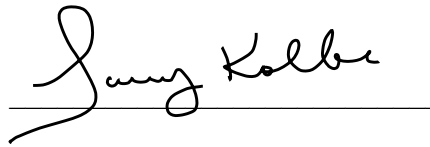
11. In addition to special-education specific costs, school districts provide a wide range of supports for students who have been exposed to opioids and have academic, socio-emotional, and behavioral challenges, and yet who do not formally receive special education services. Such services include social work, therapy, academic accommodations, modifications, and interventions, and other supports. They include counseling, behavior assessments and evaluations, discipline and behavioral supports. They encompass non-special education academic supports such as small group tutoring, remedial lessons, intensive instruction and other teaching techniques, often through Response to Intervention (RTI) or Multi-tiered Systems of Support (MTSS) programs. Every day, students with additional academic and behavior challenges

require added time, instruction, and attention from the staff who run schools.

12. Even outside the special education system, these supports are expensive. They require teachers, assistants, administrators, social workers, therapists, counselors, behavior intervention specialists, and other specialized support staff. These supports take staff time and may occur during or outside regular school hours (at an additional costs).

13. The cost of these additional student supports—not provided through the formal special education system—is generally not captured by data on special education expenses. These are additional costs for educating students with academic and behavior challenges, including those exposed to opioids, over and above the tens of billions of dollars spent on special education.

I declare under penalty of perjury that the foregoing is true and correct. Executed on
March 26, 2020.



Tammy Kolbe